

**DECIZIA DE INVESTITII PE PIATA DE CAPITAL SI ROLUL AUDITULUI  
INFORMATIILOR CONTABIL-FINANCIARE /  
INVESTMENT DECISION IN CAPITAL MARKET AND THE ROLE OF  
AUDITING ACCOUNTING-FINANCIAL INFORMATION**

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***Abstract:** On the financial transactions taking place in capital and loans and property transactions; it is the long-term capital, which is issuing and selling securities  
Securities serving as support for the exchange of equity.*

*Audit research of capital markets is up to date and need to consider where attention is focused on the propensity of investors and decisions taken by them. The decision involves investors correlation between current and future benefits, where is the need for adequate and relevant information.*

*Keywords: audit, financial transaction*

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